

County of **San Bernardino**



2007 ANNUAL REPORT



VICTORIA
GARDENS



MISSION STATEMENT

The mission of the Office of the Assessor is to perform the state mandated function to:

- 1 **Locate, describe, and identify ownership of all property within the county**
- 2 **Establish a taxable value for all property subject to taxation**
- 3 **List all taxable value on the assessment roll**
- 4 **Apply all legal exemptions**
- 5 **Protecting the rights of taxpayers**

Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government for the people.

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www.sbassessor.org

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Victorville, CA 92392
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Forward by **Bill Leonard** and **Michelle Steel**

For California taxpayers, it's important to have local elected officials who fight for lower taxes and improved taxpayer rights. There is no position more important to have a "friend of the taxpayer" than your County Assessor's office. The San Bernardino County Assessor must accurately and equitably value your property, maintain public records, and maximize taxpayers' awareness of and access to critical tax exemptions.

San Bernardino County taxpayers are lucky to have a County Assessor's office who steadfastly meets its obligations to taxpayers.

The Office of County Assessor has the following responsibilities:

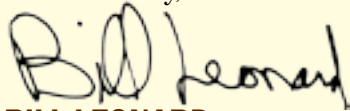
- Locate all taxable property in the County and identify the ownership.
- Establish a taxable value for all property subject to property taxation.
- List the value of all property on the assessment roll.
- Apply all legal exemptions.
- Maintain public records.
- Conduct fair and efficient assessments.
- Improve Customer Services and Technology.
- Ensure fairness and accuracy in all assessments.

As your local members of the California State Board of Equalization, we are committed to working with your county assessor to keep your taxes low, assessments accurate, and taxpayer rights intact.

Please review the information contained in this report and consider it your valuable resource on San Bernardino County tax issues. If you have any questions or ever need any tax assistance, please do not hesitate to contact the State Board of Equalization toll-free at (866) 910-9558.

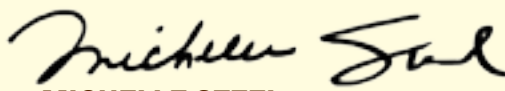
It is an honor to represent you on the State Board of Equalization.

Most cordially,



BILL LEONARD

Member, Board of Equalization
Second District



MICHELLE STEEL

Member, Board of Equalization
Third District



A message from **Bill Postmus**

San Bernardino County has experienced strong and sustainable growth over the past four years, and this year is no exception. The 2007 Annual Report for this office shows an increase in value of nearly 16%, continuing a trend of expansion and an increase in value. This growth allows the County to provide increased funding for public safety, road improvement and modernization, and education.

Although the real estate market has cooled slightly, San Bernardino County has still reached an all-time high of nearly \$173 billion in property value—more than double the county's assessed value in 2000. The county's value increased almost \$24 billion over last year alone, which is a staggering number.

This report will detail the growth in San Bernardino County. In this letter, I want to detail the many other achievements of this office. First, let me express my gratitude to the more than 230 people who work for this office. Their efficiency, commitment to serving the public and work ethic continues to astound me. I cannot thank them enough, as they are what makes this office an entity for which taxpayers can be proud.

Customer service continues to be a top priority, and I have been very pleased with the accomplishments of my staff. As a testament to this, in the first half of this year alone we have awarded over forty Customer Service Awards. These are given out only when a taxpayer fills out a survey card commending an employee's work—An uncommon occurrence in any field. This level of service is what I strive for, and I hope to continue to deliver our highest level of customer satisfaction.

I would also like to express my gratitude to the people of San Bernardino County. You have expressed a great deal of trust in me to elect me to this position, and for that you have my sincerest appreciation. It is truly an honor to serve as your county assessor.

I would also like to recognize my elected colleagues who have been very helpful on a number of levels: Board of Supervisors Chair Paul Biane and Vice Chair Gary Ovitt, Supervisors Hansberger, Gonzales, and Mitzelfelt, Auditor/Controller – Recorder Larry Walker and Treasurer/Tax Collector/Public Administrator Dick Larsen.

If you have any questions, or would like to offer suggestions, please do not hesitate to contact me at (877) 885-7654, or visit www.sbassessor.org. I look forward to hearing from you.

Sincerely,

A handwritten signature in black ink that reads "Bill Postmus".

BILL POSTMUS, Assessor
County of San Bernardino

Office of the Assessor



CALIFORNIA REPUBLIC



Adam Aleman
Assistant Assessor
Support

Wanda Nowicki
Executive Secretary III

Joshua White
Special Assistant

Ted Lehrer
Communications Officer

Rex Gutierrez
Intergovernmental
Relations Officer

Office of the Taxpayer Advocate

Greg Eyler
Taxpayer Advocate

Talli Simmons
Taxpayer Advocate

Rick Armstrong
PIMS Analyst
Development Team

Tarina Brown
Business Systems Analyst III
Operations Team



Mark Mosher
Administrator
Information Services



Harlow Cameron
Chief Appraiser
Property Valuation

Dan Harp
Principal Appraiser
Real Property

John Courtright, SDA
San Bernardino #12

Jim Hogan, SDA
Ontario #7

Nick Williams, SDA
Big Bear #15

Dave Huber, SDA
Fontana #8

Nick Williams, SDA
Twin Peaks #17

Erik Endler, SDA
Special Properties

Kathleen Schneider
Principal Appraiser
Real Property Appeals

Rhonda Pfeiffer
Principal Appraiser
Real Property

Kevin Johansen, SDA
Victorville #13

Christy Lantis, SDA
Barslow #14

Rob Cutuli, SDA
Yucca Valley #16

Christy Lantis, SDA
Needles #10

Dave Garvin
Principal Appraiser
Business Property

Debbie Reissig, SAA
Marine & Aircraft

Al Polchow, SAA
Business Audits

Organizational Chart

Bill Postmus
Assessor

Sheila Raines
Special Assistant



Jim Erwin
Assistant Assessor
Operations



Sally Hill
Chief of Assessment Services
Assessment Services

Crystal Brown
Sup. Office Specialist
Data Services

Bret Keesler
CAD Serv Sup
Mapping Services

Lisa Nickel
Administrative Supervisor II
Administrative Services

Steve Zermeno, SOA
Public Info Services

Jennifer Ruiz
Sup TTT II
Property Transfers

Fiscal

Exemptions

Personnel/Payroll

Property Information

Policies/Procedures
Workers' Comp/Spec Projects

Change of Ownership

Change of Address

Facilities/Safety/Forms

Jacki Godfredsen, SOA
Clerical Support

Mail/Supplies

Data Entry

Corrections

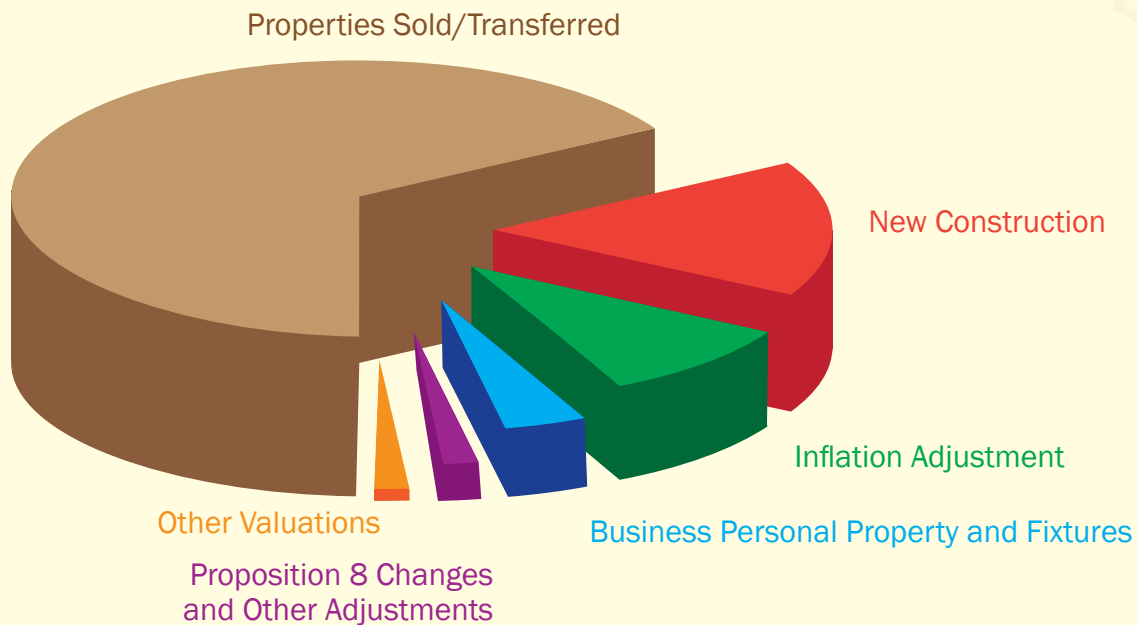
Factors causing **2007 valuation change**

(Values in Billions)

Current Value Change	2006	2007	\$ Change	% Change
Local Roll Value	\$152.79	\$176.78	\$23.99	15.7%
Less non-reimbursed exemptions	3.60	3.84		
Net Local Roll Value	\$149.19	\$172.94	\$23.75	15.9%

Factors Causing 2007 Valuation Change

Properties Sold/Transferred	\$15.44	64.4%
New Construction	\$3.66	15.3%
Inflation Adjustment/Proposition 13	\$2.90	12.1%
Business Personal Property and Fixtures	\$1.46	6.1%
Proposition 8 Changes and Other Adjustments	\$0.28	1.2%
Other Valuations	\$0.26	1.1%
Total Changes to the 2007 Local Roll	\$23.99	



Four-year Comparison of **Factors Causing Valuation Change**

(Values in Billions)

Current Roll Value Change

	2004	2005	2006	2007
Local Roll Value	\$113.31	\$129.77	\$152.79	\$176.78
Less non-reimbursed exemptions	2.78	3.26	3.60	3.84
Net Local Roll Value	\$110.53	\$126.51	\$149.19	\$172.94

Changes from Prior Year

Properties Sold/Transferred	\$6.92	\$11.28	\$16.96	\$15.44
New Construction	\$1.38	\$2.16	\$2.96	\$3.66
Inflation Adjustment/Proposition 13	\$1.69	\$2.04	\$2.42	\$2.90
Business Personal Property and Fixtures	\$0.07	\$0.54	\$0.20	\$1.46
Proposition 8 Changes and Other Adjustments	\$0.93	\$0.39	\$0.36	\$0.28
Other Valuations	\$0.00	\$0.05	\$0.13	\$0.26
Total	\$10.99	\$16.45	\$23.02	\$23.99

Proposition 13

Adopted in June 1978 by the California voters, Proposition 13 substantially changed the taxation of real property. As a result of this Constitutional amendment:

- The maximum amount of property tax cannot exceed 1% of the property's assessed value, plus any bonds or fees approved by the voters.
- Real property can only be reappraised upon a change of ownership or new construction.
- The value determined at change of ownership or new construction is increased each year by an inflation index not to exceed 2% per year. This inflation-adjusted value is called the "factored base year value".
- Properties purchased before March 1, 1975 will have a base year value of the 1975 assessed value.
- Business and personal property, including boats, airplanes, and certain restricted properties are subject to annual appraisal.

2007 Assessed Valuation — **San Bernardino County**

Valuations	2006	2007	Amt of Change	% Change
Land	\$43,887,015,989	\$51,730,157,152		
Improvements	\$104,070,988,862	\$119,372,461,543		
Other Tangible	\$4,829,080,149	\$5,675,293,047		
Gross Total	\$152,787,085,000	\$176,777,911,742	\$23,990,826,742	15.7%

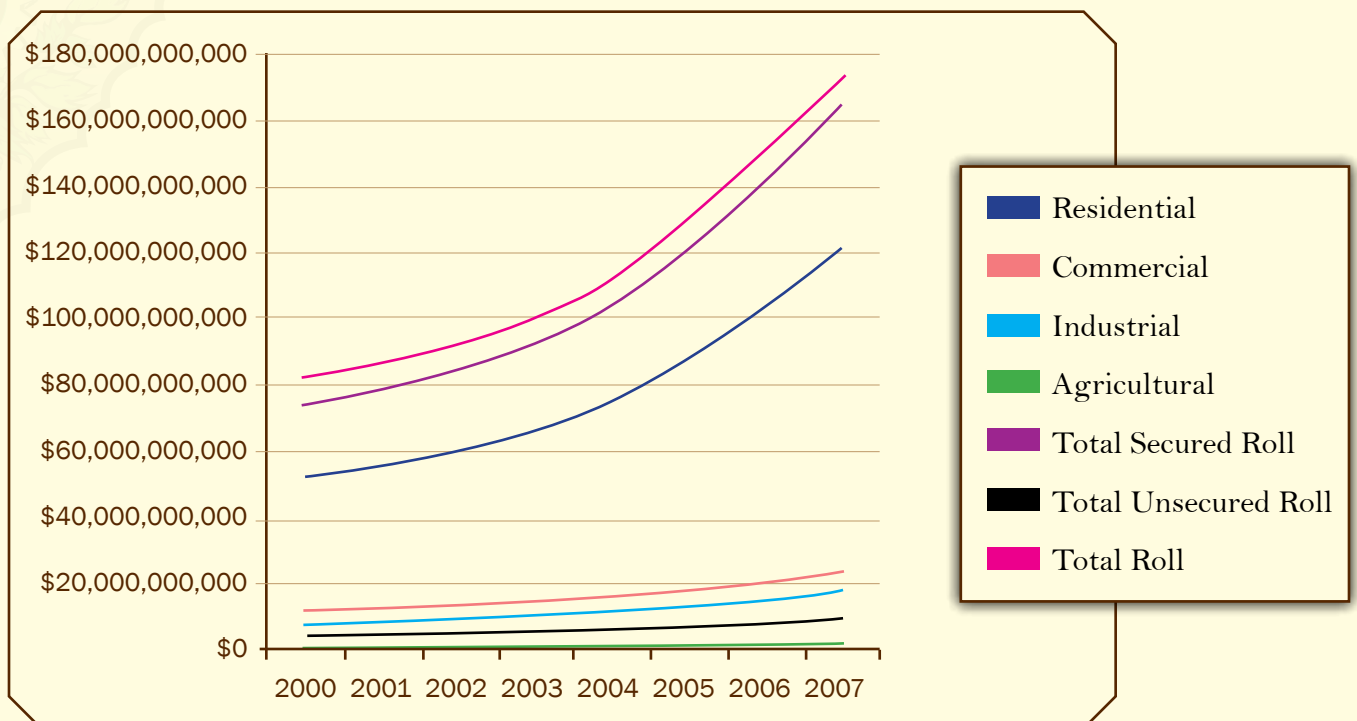
Less Exemptions	2006	2007	Amt of Change	% Change
Non-Reimbursable Exemptions	\$3,600,944,714	\$3,841,494,645		
Revenue-Producing Valuations	\$149,186,140,286	\$172,936,417,097	\$23,750,276,811	15.9%
Homeowners' Exemptions (State Reimbursed)	\$1,790,813,021	\$1,803,535,128		
Net Total Revenue-Producing Valuations	\$147,395,327,265	\$171,132,881,969	\$23,737,554,704	16.1%

2007 Allocation of Total Secured Parcels

<u>Residential Parcels</u>	<u>Commercial Parcels</u>	<u>Industrial Parcels</u>	<u>Agricultural Parcels</u>	<u>Total</u>
700,665	35,636	19,028	7,330	762,659

Distribution of Value by Property Type

	Residential	Commercial	Industrial	Agricultural	Total Secured Roll	Total Unsecured Roll	Total Roll
2000	\$53,751,701,418	\$10,923,089,211	\$7,802,569,532	\$1,195,218,979	\$73,672,579,140	\$6,156,493,438	\$79,829,072,578
2001	\$57,222,523,840	\$11,915,517,497	\$8,521,667,573	\$1,171,756,948	\$78,831,465,858	\$6,430,552,822	\$85,262,018,680
2002	\$61,549,776,721	\$12,603,675,609	\$9,853,134,579	\$1,188,118,015	\$85,194,704,924	\$6,881,517,167	\$92,076,222,091
2003	\$67,840,882,277	\$12,942,376,975	\$10,745,340,525	\$1,217,338,265	\$92,745,938,042	\$6,971,627,633	\$99,717,565,675
2004	\$76,162,905,113	\$14,256,317,466	\$11,787,444,621	\$1,281,326,998	\$103,487,994,198	\$7,043,252,916	\$110,531,247,114
2005	\$88,470,543,580	\$15,895,510,683	\$13,002,387,129	\$1,503,431,337	\$118,871,872,729	\$7,636,099,729	\$126,507,971,785
2006	\$105,850,979,549	\$18,519,853,373	\$15,147,623,407	\$1,874,007,252	\$141,392,463,582	\$7,793,676,704	\$149,186,140,286
2007	\$122,028,906,729	\$21,492,206,734	\$18,101,235,101	\$2,182,603,093	\$163,804,951,657	\$9,131,465,440	\$172,936,417,097



The 15 Highest Valued Cities

	City	2007 Assessed Valuation (Value in Billions)	Amount Changed (Value in Billions)	% Changed	Total Parcels
1	Rancho Cucamonga	\$19.65	\$2.23	12.8%	49,765
2	Ontario	\$18.19	\$2.18	13.6%	43,514
3	Fontana	\$14.98	\$2.82	23.2%	47,743
4	San Bernardino	\$11.54	\$1.57	15.8%	57,281
5	Victorville	\$9.04	\$2.06	29.5%	41,011
6	Chino	\$8.61	\$1.26	17.2%	23,589
7	Chino Hills	\$8.53	\$0.91	12.0%	23,492
8	Upland	\$7.04	\$0.71	11.1%	22,901
9	Redlands	\$6.85	\$0.84	13.9%	23,983
10	Rialto	\$6.17	\$0.93	17.7%	24,434
11	Hesperia	\$5.92	\$1.22	25.9%	32,695
12	Apple Valley	\$5.49	\$0.84	18.0%	30,595
13	Yucaipa	\$3.69	\$0.44	13.6%	17,707
14	Highland	\$3.18	\$0.43	15.6%	15,048
15	Colton	\$2.97	\$0.35	13.2%	13,993



Cities in San Bernardino County

Adelanto

Known to the High Desert as “The City with Unlimited Possibilities,” Adelanto boasts that it is the fastest growing city of the Victor Valley over the last decade, achieving an increase of 113% in its population. The city’s manufacturing and industrial markets, with an employment base of more than 4,800 jobs, continue to attract companies like Texas firm Hanson Structural Precast Pacific. Hanson is the largest manufacturer of structural precast concrete products in California. Phase 2 of the Adelanto Marketplace will begin construction soon. Springfield Real Estate Development plans to follow the success of its Stellar Plaza with Weaver Plaza, another new shopping center just west of Highway 395. A Budweiser distribution facility has also opened, bringing more than 30 new jobs.



Apple Valley

To meet Apple Valley’s growing consumer base of 75,000 residents, over 2.5 million square feet of retail space is in construction, with California’s first Super Target now open. The North Apple Valley Industrial Specific Plan, ensuring fast track entitlement in as little as 120 days, coupled with low land costs, continue to drive interest and development in this burgeoning industrial market. Tenants include a Wal-Mart distribution center and Fresenius, a Fortune 200 medical device company. Finally, the recent extension of Apple Valley Road from Highway 18 north to Interstate 15 opens up new development opportunities in northwest Apple Valley.



Barstow

With building permits, real estate values, new home starts and sales tax revenues all at or near record levels, the Barstow economy has never been better. In the past year alone, more than 500,000 square feet of new business space was created in the City of Barstow. Due to the recent surge in job creation, Barstow is experiencing near record lows in unemployment rates. This current growth is nothing compared to what the City sees on the immediate horizon, including a Wal-Mart distribution center, resort casino, new hospital and more than 30,000 new homes that are in some state of planning or development within the City of Barstow.



Big Bear Lake

Attracting visitors for winter snow play, spring/summer water sports and fishing, year-round hiking, cycling, horseback riding and off-road adventures, Big Bear offers the best vacations and quick getaways of any alpine community in the region. The shops of Big Bear Village, a favorite haunt for shopping, dining and strolling, offer alpine-style clothing, gifts and crafts. The artisan community of painters, photographers, sculptors and woodworkers participate in weekend fairs. Popular events, from the annual Big Bear Film Festival to art shows, craft fairs, fishing derbies and ski and snowboard racing as well as Old Miners Days and Oktoberfest, draw thousands of visitors.



Cities in **San Bernardino County**



Chino

The City's motto, "Where Everything Grows" originally referred to this city's agricultural beginning. Today it applies to growth in families, business and a strong sense of community. Commercial and industrial growth has been a significant success in Chino, due in large part to the City's development-friendly philosophy. New businesses are attracted to Chino because it offers modern facilities, reasonable lease rates, competitive labor costs and un-congested access to logistic centers such as Ontario International Airport, UPS, several cross-dock trucking hubs and the BNSF intermodal rail yard in San Bernardino.



Chino Hills

The City of Chino Hills is working on a public-private partnership to develop The Shoppes at Chino Hills, a 360,000 square-foot regional, open-air lifestyle center that would provide upscale shopping, dining and job opportunities. Excellent freeway accessibility is one of the hallmarks of The Commons, a 49-acre retail development at the 71 Freeway and Chino Hills Parkway. The Commons will deliver nearly 530,000 square feet including retail uses, restaurants, a hotel and office space. Crossroads Professional/Entertainment Center is set to open with a Harkins Theatre, a professional office/medical building, a hotel, and restaurants providing employment, dining and entertainment opportunities. A new high-end private Golf Course designed by Greg Norman and known as "Vellano" will be completed within the next year.



Colton

Colton's 255-acre Superblock is the target of a specific plan amendment for the West Valley. Community Stakeholders envision a highly amenitized, transit oriented development to include key retailers, recreational and cultural components and high end, mixed use residential units. At the City's southern border, more commonly known as the Pellisier Ranch/La Loma Hills area, Colton has embarked upon a specific plan that will include a mix of light industrial, executive style residential properties, townhomes and recreational component that will be second to none. The landscaping of the La Loma Hills and Santa Ana River provide a picturesque backdrop for this master development.



Fontana

According to the U.S. Census Bureau, Fontana is one of the fastest growing cities in the nation. The surging growth is the result of more than 2,000 new homes being built in northern Fontana and the \$85,000-plus annual household income of newly arrived residents. Just south of the 210 Freeway the city is working with several major auto dealers to develop an Auto Center on 93 acres of privately held property. Three manufacturers (Honda, Nissan and Chevrolet) already have committed to the site, which could eventually include up to 12 dealerships. Adjacent to this site the city is developing a lifestyle/entertainment center- Fontana Promenade. The Fontana Promenade will include a Main Street, movie-theater complex, restaurant row, food court, offices, sports-fitness club, spas and specialty market. The Arboretum, a joint development proposed by Lewis Operating Corp. and Young Homes, would mix about 3,500 homes within an urban forest in Fontana's northern end.

Cities in San Bernardino County

Grand Terrace

Grand Terrace, the Blue Mountain City, was recently named by Money Magazine as one of "America's Best Places to Live in 2007," making the Top 100 list out of 3,000 American towns under a population of 50,000. Currently, the city is looking at three large developments that will change the face of Grand Terrace's retail and provide residents and the surrounding community an attractive and central location to shop and dine. The city's focus will be on the addition of higher-end retail and the refinement of current retail centers.



Hesperia

Hesperia's nearly 85,000 residents make it the second largest community in the High Desert. Graco Products (a division of Rubbermaid Newell) has expanded its distribution center in Hesperia and now has nearly 400,000 square feet of warehouse space. In addition, 84 Lumber is locating on rail-served property, and Centex Homes is building an indoor truss manufacturing facility and bringing a rail spur to approximately 20 acres. These companies are here because Hesperia offers one of the most favorable business climates in the Inland Empire North. Rail-accessible parcels, foreign trade sub-zones and covenants in lieu of comparable LAMBRA zone incentives all make Hesperia competitive.



Highland

More than 1,000 new homes have been constructed in recent years and nearly 1,500 more are approved as final or tentative tracts. The city recently celebrated the grand opening of Fire Station No. 3 and the Athletic Center. Nearing completion is the Corporation Yard and the Highland Sam Racadio Library and Environmental Learning Center. The citizens enjoy shopping at the new Stater Bros. Blue Ribbon store and patiently await the San Manuel Village, which includes a hotel, conference center, restaurants, retail space, offices, entertainment and cultural center on a 12-acre site within the city.



Loma Linda

Loma Linda is a small city that maintains a big presence in the Inland Empire and throughout the world. The population of 21,912 swells to 60,000 during the daytime due to the major institutions located there. Loma Linda University, Loma Linda Medical Center, and the Jerry L. Pettis Memorial Veterans Hospital are among the top 50 employers in the region. To complement these health-related employers, Loma Linda is attracting medical support services, research facilities, hospital supply firms, professional offices and lodging accommodations. To date, major developments include General American's 63-acre Corporate Business Center, the 85,000 square-foot Arbors Business Park, Loma Linda Plaza and Mountain View shopping centers as well as the Loma Linda Auto Center.



Cities in San Bernardino County

Montclair



Montclair is situated between the business environment of Los Angeles and San Bernardino Counties. Its centerpiece, the Montclair Plaza, is one of the most successful shopping centers in Southern California. Key projects include: the North Montclair downtown specific plan, a transit-oriented development that will create “new urbanism” mixed-use communities of housing and retail that encourage pedestrian-friendly streets and close proximity to shopping, jobs, the Metrolink and the future Gold Line; and major renovation and expansion plans for the Montclair Plaza that started with the recently completed 28,000 square-foot Barnes & Noble.



Needles

Needles is a small city located on the scenic Colorado River and is the gateway to California. It offers the Rivers Edge Golf Course, a public course offering 18 holes of challenging (par 71) golf, and the newly renovated Jack Smith Park boat launch facilities for river enthusiasts. The historical El Garces Hotel/Santa Fe Depot, one of the original “Harvey Houses” (built in 1908), is being rehabilitated with plans for a grand reopening in fall 2008 to accommodate hotel guests. It will include a fine restaurant.

Ontario



The City of Ontario recently broke ground for “Piemonte,” a one-million square-foot lifestyle center that will feature office space, luxury retail and dining and multi-family housing. The first phase of development includes a 252,000 square-foot power retail component that will be anchored by national retailers Target and Best Buy as well as 268,000 square feet of office space and 217 for-sale luxury condominiums built above 32,300 square feet of specialty retail. The pride of Piemonte will be Ontario’s brand new 11,000 seat-capacity Citizens Business Bank Arena, which broke ground this year. The Arena will be owned by the City and operated by Anschutz Entertainment Group—the same company that operates the Staples Center in Los Angeles. It will provide family shows, concerts and minor league professional sports. Completion of the Arena is expected in winter 2008. Construction has begun for EdenGlen, the first phase of Ontario’s New Model Colony. The New Model Colony planned community is a 13-square mile upscale, residential community (8,200 acres) where residents can live, work and play with a sense of individual neighborhoods. It will be one of the nation’s first totally smart communities with common fiber optic telecommunications network as part of the supporting infrastructure. At build-out, it will consist of 31,000 homes and several thousand businesses. Construction is slated to begin in third quarter 2007 for the new lifestyle center at Guasti’s Historic District. The mixed-use project will feature two upscale hotels, 816,000 square feet of corporate office space, 109,100 square feet of retail space, 431,462 square feet of residential space, and museum and a historic church.

Cities in San Bernardino County

Rancho Cucamonga

The crown jewel of the Inland Empire, Rancho Cucamonga leads all county cities in assessed valuation. Recently named as one of the top 50 “Best Places to Live” in the United States, Rancho Cucamonga has become the community of choice within the Southern California area. Taxable sales have increased significantly every year for the past 16 years, having risen to over \$2.6 billion in 2006. The award-winning Victoria Gardens Regional Town Center has boosted the city’s retail sector, and has provided a shopping, dining, and entertainment experience not found anywhere else in the Inland Empire. The Center’s most recent addition is the 180,000 square-foot Bass Pro Shops Outdoor World store, a true “sportsman’s paradise” and the only one of its kind in California. Twenty-seven major office operations have relocated, expanded, or started in Rancho Cucamonga in recent years, adding 3,619 workers. Some of these include Ameriquist Mortgage, Mercury Insurance, First American Title, PFF Bank & Trust, and First Magnus Financial Group. The real estate research company of Marcus & Millichap singled out Rancho Cucamonga as a “sought-after address” due to its “upscale shopping destinations and restaurants” and location near the LA/Ontario International Airport. To date, millions of square feet of new industrial property have been developed, attracting well-known tenants such as Ford Motor Company, General Motors Corporation, Mercedes Benz USA, Mission Foods, Coca-Cola and Frito Lay.



Redlands

The 2005 U.S. Census Bureau American Community Survey showed 30.9% of Redlands families were in the \$100,000 and above income group, with 43% of its residents holding bachelor’s, master’s or other professional degrees. Therefore, it is no surprise that job growth rates in Redlands exceed the Inland Empire region as a whole. With a vision for the future, Redlands is continuing to transform with its smart growth policies, sustainable economic development approach, and environmentally sensitive attitude. New development, revitalization and renovation projects such as the renovation of the Redlands Mall, the expansion of the Krikorian Premiere Theatres and the completion of phase one of the Gateway project are indicative of this transformation.



Rialto

In just the past three years, more than 10 million square feet of new industrial development has occurred in Rialto, creating more than 2,000 new jobs. The completion of Interstate 210 will provide Rialto with retail and commercial development opportunities for the future. The city is in the process of master-planning 1,500 acres of land along the I-210 corridor. Designated Renaissance Rialto, this mixed-use project includes 800,000 square feet of freeway-oriented retail, 6 million square feet of commercial/light industrial, and nearly 4,000 residential dwelling units. There are also several other major residential developments and annexations in the planning and approval process that could add 8,000 to 10,000 more dwelling units in the coming years.



Cities in San Bernardino County

San Bernardino



San Bernardino is the largest and fastest growing city in the county and the seat of government for San Bernardino County. San Bernardino's central location, railroad intermodal networks and international airport with U.S. Customs office and 175 acres of foreign trade zone and Local Agency Military Base Recovery Area (LAMBRA) designation, make the city the new inland multimodal port and transportation center. The city is undergoing strong development and revitalization and transportation implementation plans for the future growth of the region. The economic development agency specializes in personalized services and programs for business recruitment, retention and revitalization, including new housing for first-time buyers and executives. Local attractions include the Historic California Theater, Naitonal Orange Show, Route 66 Rendevous and McDonald's Museum.

Twentynine Palms



The City of Twentynine Palms is home to the U.S. Marine Corps Air and Land Combat Center, the world's largest Marine Base. The recent increase in military personnel at this location has spurred a rapid increase in off base housing construction and support facilities. Twentynine Palms is the gateway for the magnificent Joshua Tree National Park, which has long been a popular destination for 1.5 million annual visitors. Beginning with the "Oasis of Murals" project, a cultural renaissance has brought forth a focus on arts and tourism, transforming the character and growth of the community. New restaurants and inns are emerging, along with galleries, specialty shops and businesses geared to the changing needs of the community and its visitors.

Upland



Upland is commerce-friendly and home to more than 3,000 diverse professional, retail, commercial and industrial businesses. At 434-acres, the Colonies Crossroads development is the only major retail center located on the 210 freeway and the only center that serves the region's affluent foothill communities. Now entering Phase III, the 1.13- million square foot development offers retail opportunities from 6,000 square foot restaurant sites to 30,000 square foot destination retail locations. Plans for the old downtown area include an addition to the Grove Theater, a small specialty movie theater, a jazz club, restaurant, 400 residential units and 100,000 square feet of retail and commercial space.

Victorville



Victorville has become home to many world-class companies such as the Goodyear Tire & Rubber Company, Space Center Mira Loma, GE Aircraft Engines, Boeing Capital and Newell Rubbermaid. Victorville's largest redevelopment project is the reuse of the former George Air Force Base, now known as Southern California Logistics Airport (SCLA). SCLA has been master planned to serve as the only fully dedicated business and logistics park integrating ground transportation with aviation transport (air cargo) and rail transport. SCLA has been designed to serve as the ultimate logistics solution to relieving Southern California's busy infrastructure network.

Cities in **San Bernardino County**

Yucaipa

Strategically located 75 miles east of Los Angeles, with four miles of mostly undeveloped frontage on Interstate 10, Yucaipa offers exceptional development opportunities to new or expanding businesses. The city's immediate market area population currently exceeds 60,000 residents, with strong growth projected to occur for several more decades. Local government is business-friendly and fiscally sound- no utility taxes are levied on residents or businesses, and recent improvements to waste water treatment and water supply systems provide adequate capacity to meet almost any need. An ambitious program to revitalize the uptown business district is under way with the Yucaipa Redevelopment Agency.



Yucca Valley

The success of the "Discover Yucca Valley" marketing theme is apparent as this High Desert community continues to experience a period of lively commercial and residential growth. The moderate climate, proximity to tourist destinations and a comparatively good supply of affordable property all present an appealing alternative for prospective residents and business owners. There are 81 projects in the entitlement process. Many of these projects involve multiple land-use actions or approvals. A few of these include a Super Wal-Mart, Dollar Tree, a new hotel, and an entertainment, office, and restaurant mixed-use development. Yucca Valley was recently named as one of the "10 Best Retirement Spots" by U.S. News and World Report.



2007 Assessed Values for Cities and Unincorporated Areas

Adelanto	2006	2007	% Change
RESIDENTIAL	\$1,226,236,531	\$1,668,135,882	36.0%
Parcel Count	9,799	10,329	5.4%
COMMERCIAL	\$199,782,589	\$234,947,663	17.5%
Parcel Count	431	442	2.6%
INDUSTRIAL	\$188,337,750	\$250,201,969	32.8%
Parcel Count	1,499	1,576	5.1%
AGRICULTURE	\$21,432	\$21,861	2.0%
Parcel Count	1	1	0.0%
Total Secured	\$1,614,378,302	\$2,153,307,375	33.4%
Parcel Count	11,730	12,348	5.3%
Total Unsecured	\$65,009,495	\$67,341,066	3.6%
Parcel Count	227	267	17.6%
TOTALS SECURED AND UNSECURED			
Value	\$1,679,387,797	\$2,220,648,441	32.2%
Parcel Count	11,957	12,615	5.5%

Apple Valley	2006	2007	% Change
RESIDENTIAL	\$4,015,091,337	\$4,702,223,549	17.1%
Parcel Count	26,779	27,481	2.6%
COMMERCIAL	\$319,789,545	\$432,920,951	35.4%
Parcel Count	751	954	27.0%
INDUSTRIAL	\$140,018,688	\$164,024,576	17.1%
Parcel Count	511	757	48.1%
AGRICULTURE	\$17,297,053	\$17,919,721	3.9%
Parcel Count	49	48	-2.0%
Total Secured	\$4,492,196,623	\$5,317,088,797	18.4%
Parcel Count	28,090	29,240	4.1%
Total Unsecured	\$118,624,490	\$129,233,682	8.9%
Parcel Count	1,215	1,355	11.5%
TOTALS SECURED AND UNSECURED			
Value	\$4,610,821,113	\$5,446,322,479	18.1%
Parcel Count	29,305	30,595	4.4%

Barstow	2006	2007	% Change
RESIDENTIAL	\$571,614,283	\$675,331,928	18.1%
Parcel Count	7,147	7,174	0.4%
COMMERCIAL	\$328,604,811	\$371,226,079	13.0%
Parcel Count	976	977	0.1%
INDUSTRIAL	\$28,959,916	\$31,134,198	7.5%
Parcel Count	96	97	1.0%
AGRICULTURE	\$2,830,686	\$13,949,441	392.8%
Parcel Count	24	26	8.3%
Total Secured	\$932,009,696	\$1,091,641,646	17.1%
Parcel Count	8,243	8,274	0.4%
Total Unsecured	\$74,295,326	\$87,057,908	17.2%
Parcel Count	598	609	1.8%
TOTALS SECURED AND UNSECURED			
Value	\$1,006,305,022	\$1,178,699,554	17.1%
Parcel Count	8,841	8,883	0.5%

Big Bear	2006	2007	% Change
RESIDENTIAL	\$2,189,196,993	\$2,431,201,882	11.1%
Parcel Count	16,861	16,867	0.0%
COMMERCIAL	\$340,417,652	\$367,839,488	8.1%
Parcel Count	1,286	1,323	2.9%
INDUSTRIAL	\$3,232,652	\$3,297,304	2.0%
Parcel Count	7	7	0.0%
AGRICULTURE	\$0	\$0	
Parcel Count	0	0	
Total Secured	\$2,532,847,297	\$2,802,338,674	10.6%
Parcel Count	18,154	18,197	0.2%
Total Unsecured	\$41,181,277	\$44,858,129	8.9%
Parcel Count	870	931	7.0%
TOTALS SECURED AND UNSECURED			
Value	\$2,574,028,574	\$2,847,196,803	10.6%
Parcel Count	19,024	19,128	0.5%

2007 Assessed Values for Cities and Unincorporated Areas

Chino	2006	2007	% Change
RESIDENTIAL	\$3,862,829,090	\$4,628,829,518	19.8%
Parcel Count	16,099	17,603	9.3%
COMMERCIAL	\$882,351,979	\$1,046,976,863	18.7%
Parcel Count	988	1,072	8.5%
INDUSTRIAL	\$1,687,940,182	\$1,973,969,406	16.9%
Parcel Count	1,030	1,135	10.2%
AGRICULTURE	\$208,986,113	\$199,661,262	-4.5%
Parcel Count	508	512	0.8%
Total Secured	\$6,642,107,364	\$7,849,437,049	18.2%
Parcel Count	18,625	20,322	9.1%
Total Unsecured	\$634,736,179	\$683,383,697	7.7%
Parcel Count	3,105	3,267	5.2%
TOTALS SECURED AND UNSECURED			
Value	\$7,276,843,543	\$8,532,820,746	17.3%
Parcel Count	21,730	23,589	8.6%

Chino Hills	2006	2007	% Change
RESIDENTIAL	\$7,046,528,244	\$7,720,470,765	9.6%
Parcel Count	21,681	21,676	0.0%
COMMERCIAL	\$413,336,381	\$546,251,576	32.2%
Parcel Count	174	217	24.7%
INDUSTRIAL	\$53,760,234	\$78,904,552	46.8%
Parcel Count	80	78	-2.5%
AGRICULTURE	\$75,808,880	\$128,602,722	69.6%
Parcel Count	302	283	-6.3%
Total Secured	\$7,589,433,739	\$8,474,229,615	11.7%
Parcel Count	22,237	22,254	0.1%
Total Unsecured	\$67,127,371	\$86,163,878	28.4%
Parcel Count	1,116	1,238	10.9%
TOTALS SECURED AND UNSECURED			
Value	\$7,656,561,110	\$8,560,393,493	11.8%
Parcel Count	23,353	23,492	0.6%

Colton	2006	2007	% Change
RESIDENTIAL	\$1,609,369,390	\$1,842,854,758	14.5%
Parcel Count	11,169	11,239	0.6%
COMMERCIAL	\$347,541,254	\$366,581,174	5.5%
Parcel Count	969	963	-0.6%
INDUSTRIAL	\$348,246,432	\$391,594,738	12.4%
Parcel Count	726	729	0.4%
AGRICULTURE	\$12,560,854	\$29,690,894	136.4%
Parcel Count	50	47	-6.0%
Total Secured	\$2,317,717,930	\$2,630,721,564	13.5%
Parcel Count	12,914	12,978	0.5%
Total Unsecured	\$284,993,277	\$308,897,052	8.4%
Parcel Count	963	1,015	5.4%
TOTALS SECURED AND UNSECURED			
Value	\$2,602,711,207	\$2,939,618,616	12.9%
Parcel Count	13,877	13,993	0.8%

Fontana	2006	2007	% Change
RESIDENTIAL	\$8,664,589,285	\$10,515,562,672	21.4%
Parcel Count	38,327	41,736	8.9%
COMMERCIAL	\$1,161,586,953	\$1,375,533,597	18.4%
Parcel Count	1,526	1,734	13.6%
INDUSTRIAL	\$1,295,317,301	\$1,892,682,638	46.1%
Parcel Count	748	1,188	58.8%
AGRICULTURE	\$238,529,292	\$321,443,108	34.8%
Parcel Count	541	620	14.6%
Total Secured	\$11,360,022,831	\$14,105,222,015	24.2%
Parcel Count	41,142	45,278	10.1%
Total Unsecured	\$487,909,275	\$547,283,057	12.2%
Parcel Count	2,231	2,465	10.5%
TOTALS SECURED AND UNSECURED			
Value	\$11,847,932,106	\$14,652,505,072	23.7%
Parcel Count	43,373	47,743	10.1%

2007 Assessed Values for Cities and Unincorporated Areas

Grand Terrace	2006	2007	% Change
RESIDENTIAL	\$616,108,853	\$687,842,828	11.6%
Parcel Count	3,442	3,501	1.7%
COMMERCIAL	\$79,304,782	\$83,458,642	5.2%
Parcel Count	122	172	41.0%
INDUSTRIAL	\$23,793,289	\$25,861,759	8.7%
Parcel Count	43	43	0.0%
AGRICULTURE	\$882,168	\$1,742,132	97.5%
Parcel Count	14	13	-7.1%
Total Secured	\$720,089,092	\$798,905,361	10.9%
Parcel Count	3,621	3,729	3.0%
Total Unsecured	\$17,750,565	\$19,236,768	8.4%
Parcel Count	266	261	-1.9%
TOTALS SECURED AND UNSECURED			
Value	\$737,839,657	\$818,142,129	10.9%
Parcel Count	3,887	3,990	2.6%

Hesperia	2006	2007	% Change
RESIDENTIAL	\$3,933,470,734	\$4,923,189,580	25.2%
Parcel Count	28,012	28,387	1.3%
COMMERCIAL	\$534,647,032	\$699,746,853	20.9%
Parcel Count	1,641	1,721	4.9%
INDUSTRIAL	\$121,947,281	\$162,979,367	33.6%
Parcel Count	592	674	13.9%
AGRICULTURE	\$23,484,239	\$27,330,329	16.4%
Parcel Count	176	175	-0.6%
Total Secured	\$4,613,549,286	\$5,813,246,129	26.0%
Parcel Count	30,421	30,957	1.8%
Total Unsecured	\$111,022,516	\$129,616,134	16.7%
Parcel Count	1,533	1,738	13.4%
TOTALS SECURED AND UNSECURED			
Value	\$4,724,571,802	\$5,942,862,263	25.8%
Parcel Count	31,954	32,695	2.3%

Highland	2006	2007	% Change
RESIDENTIAL	\$2,450,862,776	\$2,806,969,667	14.5%
Parcel Count	13,149	13,239	0.7%
COMMERCIAL	\$169,015,603	\$205,522,019	21.6%
Parcel Count	636	632	-0.6%
INDUSTRIAL	\$39,800,939	\$49,678,933	24.8%
Parcel Count	298	299	0.3%
AGRICULTURE	\$55,459,418	\$72,646,215	31.0%
Parcel Count	239	232	-2.9%
Total Secured	\$2,715,138,736	\$3,134,816,834	15.5%
Parcel Count	14,322	14,402	0.6%
Total Unsecured	\$38,618,911	\$45,921,693	18.9%
Parcel Count	595	646	8.6%
TOTALS SECURED AND UNSECURED			
Value	\$2,753,757,647	\$3,180,738,527	15.5%
Parcel Count	14,917	15,048	0.9%

Loma Linda	2006	2007	% Change
RESIDENTIAL	\$1,122,489,759	\$1,275,656,541	13.6%
Parcel Count	5,255	5,222	-0.6%
COMMERCIAL	\$206,340,071	\$248,373,319	20.4%
Parcel Count	425	473	11.3%
INDUSTRIAL	\$10,285,205	\$10,535,230	2.4%
Parcel Count	30	30	0.0%
AGRICULTURE	\$39,388,077	\$65,174,637	65.5%
Parcel Count	152	152	0.0%
Total Secured	\$1,378,503,112	\$1,599,739,727	16.0%
Parcel Count	5,862	5,877	0.3%
Total Unsecured	\$32,183,141	\$37,715,126	17.2%
Parcel Count	377	400	6.1%
TOTALS SECURED AND UNSECURED			
Value	\$1,410,686,253	\$1,637,454,853	16.1%
Parcel Count	6,239	6,277	0.6%

2007 Assessed Values for Cities and Unincorporated Areas

Montclair	2006	2007	% Change
RESIDENTIAL	\$1,255,121,703	\$1,445,196,977	15.1%
Parcel Count	7,039	7,144	1.5%
COMMERCIAL	\$620,742,834	\$685,732,266	10.5%
Parcel Count	430	454	5.6%
INDUSTRIAL	\$199,370,407	\$241,514,482	21.1%
Parcel Count	290	337	16.2%
AGRICULTURE	\$4,720,953	\$5,305,385	12.4%
Parcel Count	21	21	0.0%
Total Secured	\$2,079,955,897	\$2,377,749,110	14.3%
Parcel Count	7,780	7,956	2.3%
Total Unsecured	\$128,610,332	\$145,976,961	13.5%
Parcel Count	987	1,020	3.3%
TOTALS SECURED AND UNSECURED			
Value	\$2,208,566,229	\$2,523,726,071	14.3%
Parcel Count	8,767	8,976	2.4%

Needles	2006	2007	% Change
RESIDENTIAL	\$192,932,138	\$225,602,598	16.9%
Parcel Count	2,490	2,490	0.0%
COMMERCIAL	\$70,852,146	\$78,249,936	10.4%
Parcel Count	462	462	0.0%
INDUSTRIAL	\$506,919	\$517,057	2.0%
Parcel Count	4	4	0.0%
AGRICULTURE	\$1,248,400	\$1,310,800	5.0%
Parcel Count	1	1	0.0%
Total Secured	\$265,539,603	\$305,680,391	15.2%
Parcel Count	2,957	2,957	0.0%
Total Unsecured	\$19,573,231	\$21,102,265	7.8%
Parcel Count	291	334	14.8%
TOTALS SECURED AND UNSECURED			
Value	\$285,112,834	\$326,782,656	14.6%
Parcel Count	3,248	3,291	1.3%

Ontario	2006	2007	% Change
RESIDENTIAL	\$6,532,229,454	\$7,310,076,067	11.9%
Parcel Count	33,131	33,165	0.1%
COMMERCIAL	\$2,419,930,312	\$2,769,975,029	14.5%
Parcel Count	1,862	1,889	1.5%
INDUSTRIAL	\$4,523,928,407	\$5,035,104,410	11.3%
Parcel Count	2,436	2,503	2.8%
AGRICULTURE	\$308,248,678	\$345,928,518	12.2%
Parcel Count	772	758	-1.8%
Total Secured	\$13,784,336,851	\$15,461,084,024	12.2%
Parcel Count	38,201	38,315	0.3%
Total Unsecured	\$2,194,785,230	\$2,667,120,311	21.5%
Parcel Count	4,815	5,199	8.0%
TOTALS SECURED AND UNSECURED			
Value	\$15,979,122,081	\$18,128,204,335	13.4%
Parcel Count	43,016	43,514	1.2%

Rancho Cucamonga	2006	2007	% Change
RESIDENTIAL	\$11,880,053,383	\$13,070,665,184	10.0%
Parcel Count	40,235	41,159	2.3%
COMMERCIAL	\$2,006,087,582	\$2,486,739,421	24.0%
Parcel Count	1,301	1,320	1.5%
INDUSTRIAL	\$2,329,863,518	\$2,574,612,141	10.5%
Parcel Count	1,180	1,210	2.5%
AGRICULTURE	\$228,639,589	\$395,219,927	72.9%
Parcel Count	816	1,190	45.8%
Total Secured	\$16,444,644,072	\$18,527,236,673	12.7%
Parcel Count	43,532	44,879	3.1%
Total Unsecured	\$1,005,112,662	\$1,073,342,673	6.8%
Parcel Count	4,498	4,886	8.6%
TOTALS SECURED AND UNSECURED			
Value	\$17,449,756,734	\$19,600,579,346	12.3%
Parcel Count	48,030	49,765	3.6%

2007 Assessed Values for Cities and Unincorporated Areas

Redlands	2006	2007	% Change
RESIDENTIAL	\$4,193,705,729	\$4,768,518,654	13.7%
Parcel Count	19,097	19,658	2.9%
COMMERCIAL	\$813,234,228	\$924,841,681	13.7%
Parcel Count	1,291	1,345	4.2%
INDUSTRIAL	\$379,067,919	\$558,576,867	47.4%
Parcel Count	419	442	5.5%
AGRICULTURE	\$194,828,731	\$106,818,270	-45.2%
Parcel Count	718	433	-39.7%
Total Secured	\$5,580,836,607	\$6,358,755,472	13.9%
Parcel Count	21,525	21,878	1.6%
Total Unsecured	\$214,732,489	\$262,185,945	22.1%
Parcel Count	2,011	2,105	4.7%
TOTALS SECURED AND UNSECURED			
Value	5,795,569,096	6,620,941,417	14.2%
Parcel Count	23,536	23,983	1.9%

Rialto	2006	2007	% Change
RESIDENTIAL	\$3,551,837,847	\$4,019,327,525	13.2%
Parcel Count	20,807	21,086	1.3%
COMMERCIAL	\$482,360,070	\$550,476,192	14.1%
Parcel Count	1,183	1,164	-1.6%
INDUSTRIAL	\$766,306,221	\$1,070,665,703	39.7%
Parcel Count	705	693	-1.7%
AGRICULTURE	\$41,257,586	\$35,045,528	-15.1%
Parcel Count	134	119	-11.2%
Total Secured	\$4,841,761,724	\$5,675,514,948	17.2%
Parcel Count	22,829	23,062	1.0%
Total Unsecured	\$361,588,310	\$450,788,638	24.7%
Parcel Count	1,283	1,372	6.9%
TOTALS SECURED AND UNSECURED			
Value	\$5,203,350,034	\$6,126,303,586	17.7%
Parcel Count	24,112	24,434	1.3%

San Bernardino	2006	2007	% Change
RESIDENTIAL	\$6,305,687,662	\$7,467,997,908	18.4%
Parcel Count	44,534	45,430	2.0%
COMMERCIAL	\$2,116,344,343	\$2,374,242,555	12.2%
Parcel Count	5,648	5,582	1.2%
INDUSTRIAL	\$634,547,386	\$795,381,539	25.3%
Parcel Count	2,223	2,306	3.7%
AGRICULTURE	\$1,188,640	\$4,350,894	266.0%
Parcel Count	6	6	0.0%
Total Secured	\$9,057,768,031	\$10,641,972,896	17.5%
Parcel Count	52,411	53,324	1.7%
Total Unsecured	\$652,663,740	\$668,370,138	2.4%
Parcel Count	3,827	3,957	3.4%
TOTALS SECURED AND UNSECURED			
Value	\$9,699,470,147	\$11,299,035,989	16.5%
Parcel Count	56,238	57,281	1.9%

29 Palms	2006	2007	% Change
RESIDENTIAL	\$545,891,791	\$651,652,709	19.4%
Parcel Count	11,811	11,877	0.6%
COMMERCIAL	\$75,770,179	\$84,903,560	12.1%
Parcel Count	767	756	-1.4%
INDUSTRIAL	\$6,552,452	\$7,339,709	12.0%
Parcel Count	57	57	0.0%
AGRICULTURE	\$182,937	\$171,011	-6.5%
Parcel Count	17	16	-5.9%
Total Secured	\$628,397,359	\$744,066,989	18.4%
Parcel Count	12,652	12,706	0.4%
Total Unsecured	\$11,987,376	\$19,104,984	59.4%
Parcel Count	202	228	12.9%
TOTALS SECURED AND UNSECURED			
Value	\$640,384,735	\$763,171,973	19.2%
Parcel Count	12,854	12,934	0.6%

2007 Assessed Values for Cities and Unincorporated Areas

Upland	2006	2007	% Change
RESIDENTIAL	\$4,945,372,442	\$5,411,414,092	9.4%
Parcel Count	18,673	18,694	0.1%
COMMERCIAL	\$779,162,187	\$904,869,801	16.1%
Parcel Count	959	1,166	21.6%
INDUSTRIAL	\$244,497,567	\$319,969,022	30.9%
Parcel Count	412	499	21.1%
AGRICULTURE	\$5,111,161	\$5,203,305	1.8%
Parcel Count	10	10	0.0%
Total Secured	\$5,974,143,357	\$6,641,456,220	11.2%
Parcel Count	20,054	20,369	1.6%
Total Unsecured	\$203,984,115	\$233,457,100	14.4%
Parcel Count	2,396	2,532	5.7%
TOTALS SECURED AND UNSECURED			
Value	\$6,178,127,472	\$6,874,913,320	11.3%
Parcel Count	22,450	22,901	2.0%

Victorville	2006	2007	% Change
RESIDENTIAL	\$5,102,512,259	\$6,646,277,857	30.3%
Parcel Count	31,458	36,123	14.8%
COMMERCIAL	\$1,316,821,625	\$1,517,725,595	15.3%
Parcel Count	2,209	2,274	2.9%
INDUSTRIAL	\$250,200,544	\$277,462,933	10.9%
Parcel Count	454	456	0.4%
AGRICULTURE	\$2,054,530	\$3,672,856	78.8%
Parcel Count	47	46	-2.1%
Total Secured	\$6,671,588,958	\$8,445,139,241	26.6%
Parcel Count	34,168	38,899	13.8%
Total Unsecured	\$254,201,465	\$528,505,928	107.9%
Parcel Count	1,859	2,112	13.6%
TOTALS SECURED AND UNSECURED			
Value	\$6,925,790,423	\$8,973,645,169	29.6%
Parcel Count	36,027	41,011	13.8%

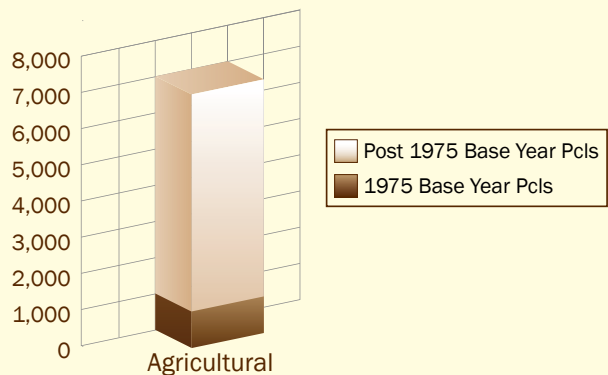
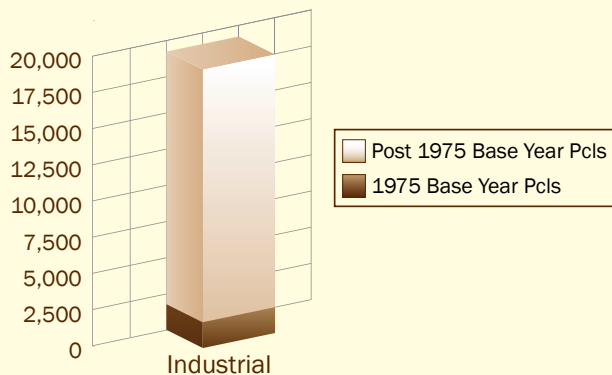
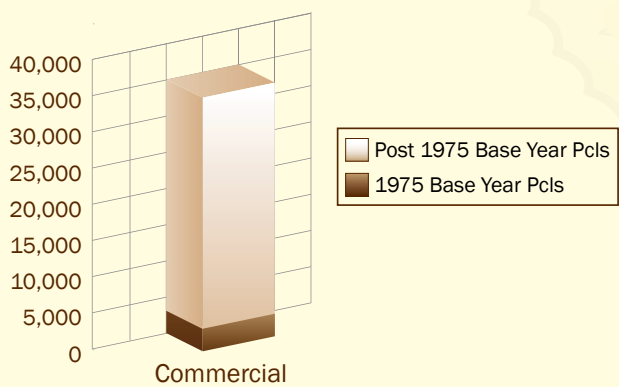
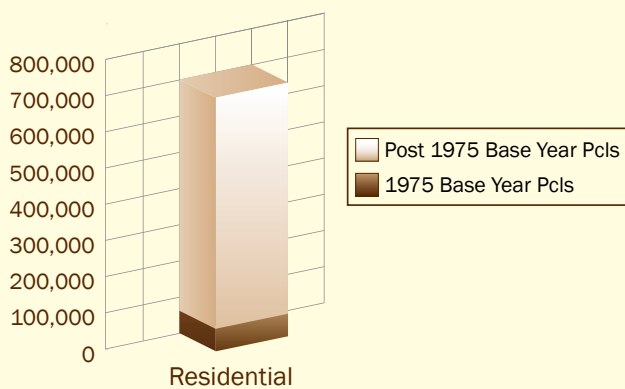
Yucaipa	2006	2007	% Change
RESIDENTIAL	\$2,848,411,263	\$3,297,389,931	15.8%
Parcel Count	15,365	15,405	0.3%
COMMERCIAL	\$321,519,007	\$306,216,280	-4.8%
Parcel Count	845	996	17.9%
INDUSTRIAL	\$6,699,095	\$7,920,196	18.2%
Parcel Count	33	33	0.0%
AGRICULTURE	\$30,398,966	\$29,544,644	-2.8%
Parcel Count	138	134	-2.9%
Total Secured	\$3,207,231,331	\$3,641,281,051	13.5%
Parcel Count	16,381	16,568	1.1%
Total Unsecured	\$53,994,624	\$61,305,542	13.5%
Parcel Count	1,052	1,139	8.3%
TOTALS SECURED AND UNSECURED			
Value	\$3,261,225,955	\$3,702,586,593	13.5%
Parcel Count	17,433	17,707	1.6%

Yucca Valley	2006	2007	% Change
RESIDENTIAL	\$1,095,016,472	\$1,250,593,303	14.2%
Parcel Count	11,452	11,606	1.3%
COMMERCIAL	\$200,519,903	\$224,996,234	12.2%
Parcel Count	745	742	-0.4%
INDUSTRIAL	\$9,894,282	\$12,905,619	30.4%
Parcel Count	89	89	0.0%
AGRICULTURE	\$342,943	\$346,411	1.0%
Parcel Count	2	2	0.0%
Total Secured	\$1,305,773,600	\$1,488,841,567	14.0%
Parcel Count	12,288	12,439	1.2%
Total Unsecured	\$34,590,675	\$39,831,637	15.2%
Parcel Count	518	562	8.5%
TOTALS SECURED AND UNSECURED			
Value	\$1,340,364,275	\$1,528,673,204	14.0%
Parcel Count	12,806	13,001	1.5%

2007 Assessed Values for Cities and Unincorporated Areas

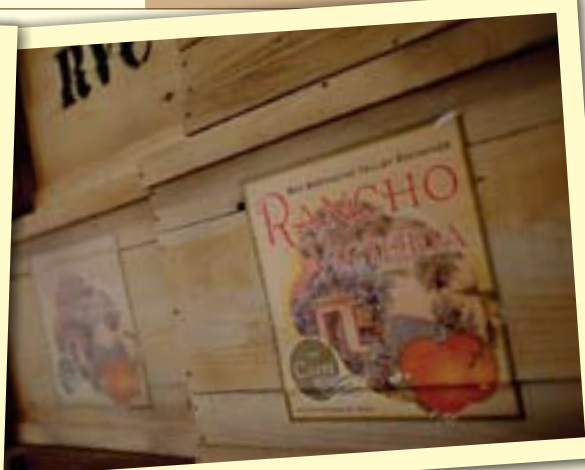
Total Unincorporated	2006	2007	% Change
RESIDENTIAL	\$20,093,820,131	\$22,585,924,354	12.4%
Parcel Count	234,533	234,374	-0.9%
COMMERCIAL	\$2,313,790,306	\$2,603,859,960	12.5%
Parcel Count	6,858	6,806	-0.8%
INDUSTRIAL	\$1,854,548,821	\$2,164,400,753	16.7%
Parcel Count	4,273	3,786	-11.4%
AGRICULTURE	\$380,332,926	\$371,293,222	-2.4%
Parcel Count	2,827	2,485	-12.1%
Total Secured	\$24,642,492,184	\$27,725,478,289	12.5%
Parcel Count	248,491	245,451	-1.2%
Total Unsecured	\$695,362,256	\$784,972,173	12.9%
Parcel Count	6,605	7,105	7.6%
TOTALS SECURED AND UNSECURED			
Value	\$25,337,854,440	\$28,510,450,462	12.5%
Parcel Count	255,096	252,556	-1.0%

1975 Base Year Parcels



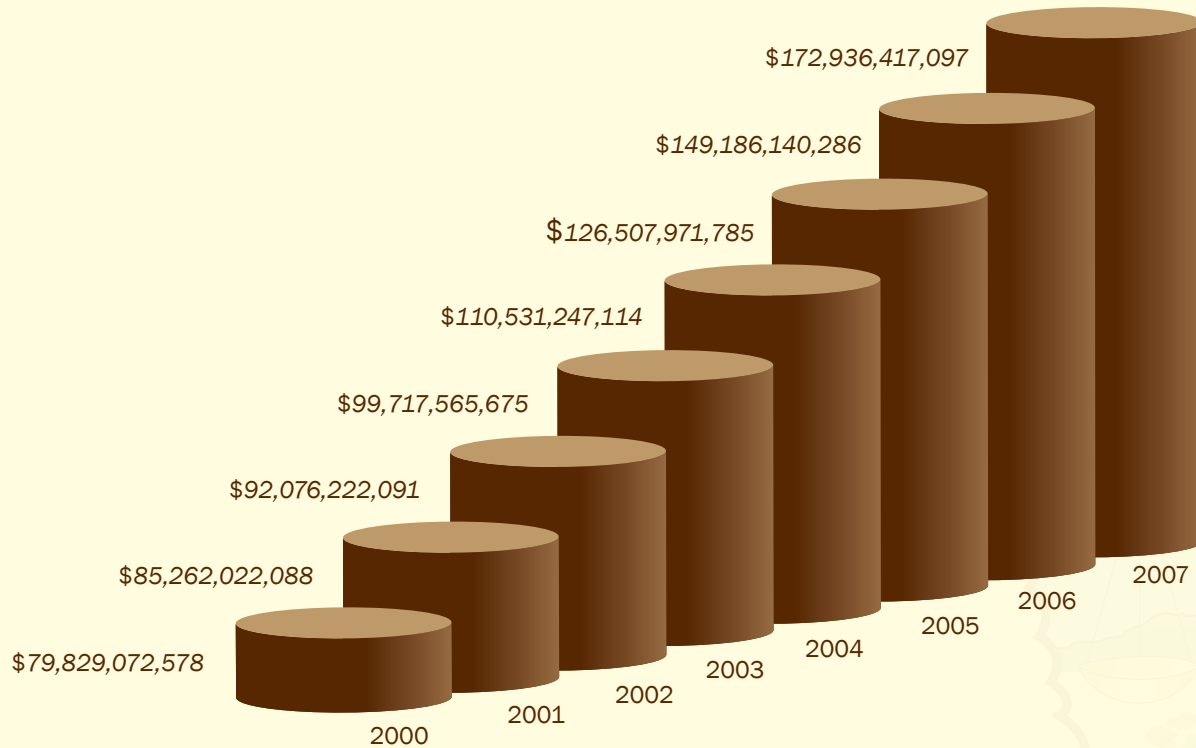
Major Appraisals — **Businesses**

BUSINESSES	DOLLAR AMOUNT
Cemex, Incorporated*	\$412,379,880
California Steel Industries, Incorporated	\$388,255,627
Target Corporation*	\$362,935,766
Majestic Realty Company	\$257,227,614
Victoria Gardens Mall, LLC	\$240,832,234
The California Speedway Corporation	\$232,056,897
Mitsubishi Cement Corporation	\$223,169,614
Ontario Mills Limited Partnership	\$211,407,484
Riverside Cement Company	\$209,401,005
Stater Bros. Markets	\$204,470,589



*Includes both secured and unsecured property

Total **Local Roll**



Average **Assessed Value** for Residential Properties



Agriculture and San Bernardino County

Agriculture still plays a prominent role in San Bernardino County, but that role is steadily declining. Agriculture in the County features dairies in the county's southwest region, and citrus and alfalfa growers in the High Desert region. Land values vary, with dairies (traditional land) valued at \$150,000 - \$600,000 per acre and citrus valued at \$12,000-\$60,000 per acre.

The Chino Valley region is the traditional home of San Bernardino County's dairies. However, land in this area continues to be very attractive to commercial and residential developers. Land values have - at the very least - doubled since 2002. However, the market in this region seems to be cooling. According to assessor records, sales of new homes in this area are slowing, off by 27.5% compared to the same period one year ago.

The first of over 9,000 residential units planned within the City of Chino were finished in 2005, while the city of Ontario is experiencing very little growth due to the absence of necessary infrastructure. Overall the Chino Valley has about 150,000 cows remaining, half of the amount from just five years ago.

According to a published report of the American Society of Farm Managers and Rural Appraisers, sales activity of citrus groves in San Bernardino County was minimal.

Williamson Act

The *Williamson Act*, passed by the state legislature in 1965, is designed to preserve agricultural and other undeveloped land by discouraging premature or unnecessary urbanization. The landowner voluntarily restricts the land to agricultural or open-space uses for a period of 10 years and in return is granted an assessed value consistent with the land's actual use, rather than its potential market value. This is estimated to save agricultural landowners between 20 and 75 percent in property tax liability each year.

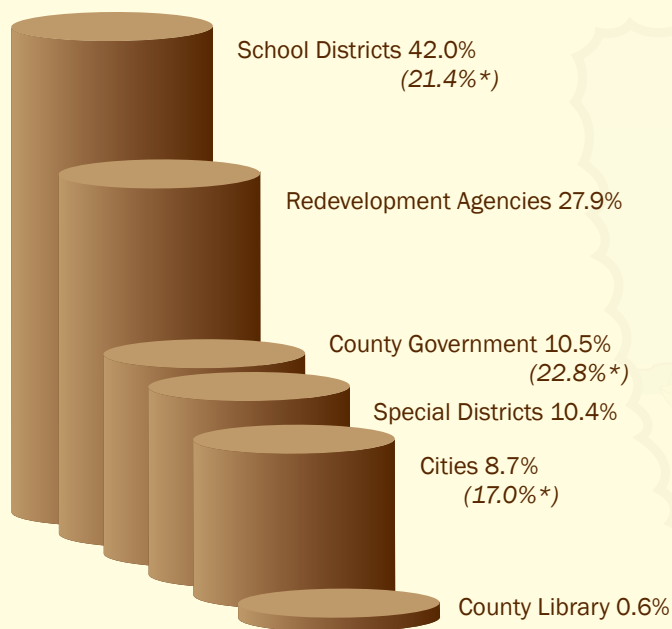


How **Property Taxes** are Collected and Where it Goes

Your Property Taxes at Work

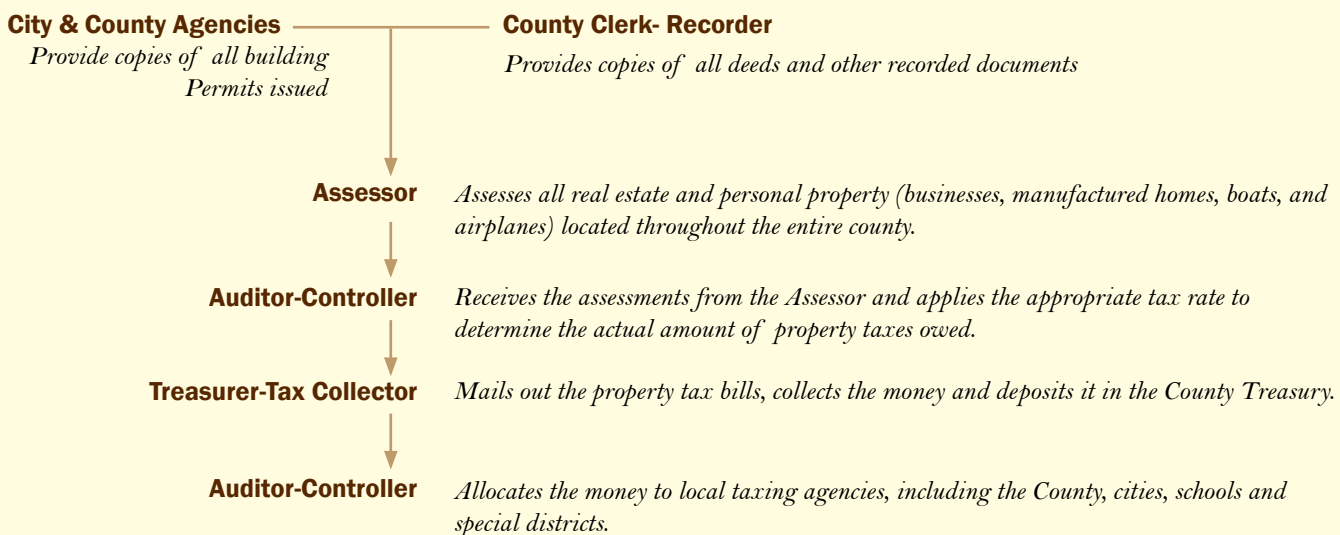
After the Assessor's Office has completed its valuation of properties, the assessment roll is sent to the Auditor who then calculates the tax bills for each property. Under Proposition 13, the tax rate is one percent of the property's net value, plus any bonds and special fees. Property tax revenue supports hundreds of local government agencies, including schools, local governments (including cities, redevelopment agencies and special districts) and the County.

Distribution of Property Taxes
2006-2007



* Adjusted for property tax in lieu of Vehicle License Fees.

How the Property Tax System Works



Proposition 8

Proposition 8 passed by the voters in 1978 allows the Assessor to temporarily lower assessments when the market value on January 1 is lower than the factored base year value for that year.

- *Upon written application by the property owner to the Assessor's Office or independent action by the Assessor, the property value will be reviewed as of the preceding January 1st lien date.*
- *If the market value of the property is less than its factored base year value, market value will be enrolled for that specific assessment year.*
- *Whenever such relief is provided, the Assessor is obligated to annually review and enroll the lesser of either market value or the factored base year value, but never higher than the factored base year value.*

If it is determined that the market value of the property exceeds the factored base year value of the property, the factored base year value will be restored for that assessment year. At this point the property will be no longer be annually reviewed and will be subject to annual increases not to exceed 2%.



San Bernardino County Assessor's Office Office of the Taxpayer Advocate

Assessor Bill Postmus announced this year a new division of the San Bernardino County Assessor's Office that has been developed for the sole purpose of assisting taxpayers. This new division is called, appropriately, the Office of the Taxpayer Advocate.

The purpose of this new division is to assist taxpayers with any issues they may have that pertain to Assessor-related functions. The new office will coordinate outreach programs with community groups, clubs, and organizations.

Outreach will include lectures by the Assessor, a monthly newsletter with helpful information for taxpayers, and a state of the art website designed to be easy to use and efficient. Most importantly the office will serve as a liaison between the Assessor's office and government agencies, private companies, and the public.

Among the duties a taxpayer advocate will undertake include representing the Assessor's Office at community

events, meeting with taxpayers at civic functions, and providing taxpayers service brochures to interested parties. Informing taxpayers of all available rebates and reductions is key to ensuring effective advocacy on behalf of the taxpayer.

The Taxpayer Advocate division of the Assessor's Office includes two full-time staff members, dedicated to proving accurate information and ensuring fairness for California taxpayers.

If you would like to speak to the **Office of the Taxpayer Advocate**, please call **877-885-7654**. This office stands ready to assist you at any time. For more information, please visit our website at www.sbassessor.org

Population Growth of the last 25 years

Population of Incorporated Cities 25 Years Ago		Population of Incorporated Cities Today	
Adelanto:	2,528	Adelanto:	27,105
Barstow:	18,723	Barstow:	23,628
Big Bear Lake:	5,314	Big Bear Lake:	6,169
Chino:	38,467	Chino:	79,289
Colton:	22,455	Colton:	51,427
Fontana:	43,561	Fontana:	170,099
Grand Terrace:	9,006	Grand Terrace:	12,250
Loma Linda:	11,450	Loma Linda:	21,263
Montclair:	24,601	Montclair:	35,544
Needles:	4,391	Needles:	5,330
Ontario:	96,380	Ontario:	173,351
Rancho Cucamonga:	59,673	Rancho Cucamonga:	170,714
Redlands:	45,465	Redlands:	70,382
Rialto:	41,826	Rialto:	99,467
San Bernardino:	125,473	San Bernardino:	198,985
Upland:	50,227	Upland:	73,379
Victorville:	16,414	Victorville:	98,662
Countywide Total (including Unincorporated Areas):	966,760	Countywide Total (including Unincorporated Areas and New Cities):	1,999,332

Locations of Five Highest Value Homes and Five Largest Homes in San Bernardino County.

Location	Value
Lake Arrowhead	\$7,093,000
Rancho Cucamonga	\$6,087,380
Lake Arrowhead	\$5,638,184
Lake Arrowhead	\$5,560,329
Lake Arrowhead	\$4,837,696

Location	Sq. Ft.
Lake Arrowhead	14,173
El Mirage	13,948
Chino Hills	12,084
Rancho Cucamonga	10,501
Apple Valley	10,296

Assessor Bill Postmus — Biography

A southern California native, San Bernardino County Assessor Bill Postmus was sworn-in as San Bernardino County's 19th assessor in January 2007 after defeating an entrenched twelve-year incumbent. Prior to his election as assessor, Bill Postmus served as a member of the San Bernardino County Board of Supervisors representing the county's First Supervisorial District from 2000-2007.

As a county supervisor, Bill Postmus led numerous successful efforts to increase the quality of life for San Bernardino County residents. Among the numerous accomplishments of Supervisor Postmus' tenure on the board of supervisors include increases in fire department funding, the adding of additional sheriff's deputies to fight crime and protect public safety, and instituting a crackdown on the skyrocketing cost of illegal immigration.

A testament to the respect and support of Supervisor Bill Postmus earned from his constituents, residents of the First District re-elected Bill with over 80 percent of the vote in June 2004, making Bill Postmus the first re-elected county supervisor from the First District in several elections.



A further demonstration of the respect Bill Postmus engendered from his constituents and colleagues alike, Bill had the honor of being selected by his colleagues to serve as chair of the five-member board for the years 2005-06. As chair of the San Bernardino County Board of Supervisors, Bill Postmus was a tireless supporter and architect of a better San Bernardino County. Under the leadership of Chair Bill Postmus, the county replaced its aging fleet of law enforcement helicopters, launched a War On Gangs that resulted in the arrests and convictions of dangerous criminals, and worked to alleviate the county's growing transportation concerns by initiating needed transit infrastructure improvements.

In November 2006, Bill Postmus was elected to serve as county assessor. Immediately, Bill Postmus transformed his office into an effective advocate for the taxpayers of San Bernardino County. Assessor Bill Postmus is credited for saving taxpayers millions of dollars.

Assessor Bill Postmus is a proven watchdog for county taxpayers; as Bill routinely ensures that taxpayers are aware if any and all exemptions, rebates and credits that may be available. Bill Postmus has been hailed for cutting property taxes under the provisions of Proposition 8's landmark tax-cutting reforms.

Prior to Bill Postmus' elective office, Bill served as a top aide to a California State Legislator for seven years, where he developed a keen understanding of California's legislative process and public policy.

Bill Postmus is a graduate of Serrano High School in Phelan. He holds an Associate of Science Degree in Business management from Victor Valley College and a Bachelor of Science Degree

in Business and Management from the University of Redlands.

In 2007, Assessor Bill Postmus was designated as a Certified Property Tax Appraiser by the State of California.

Bill Postmus resides in Rancho Cucamonga.

Employee Awards

Over the past year, over 40 employees have been recognized for exceptional performance in their positions at the San Bernardino County Assessor's Office. The award recipients are listed below.

Employees of the Quarter

Sandra Martinez – 2nd quarter 2007

Eric Endler – 1st quarter 2007

Kathy Brass – 4th quarter 2006

Maureen Swanson – 3rd quarter 2006

Employees of the Quarter are nominated by their coworkers, then voted on by the Employee Advancement Committee of the San Bernardino County Assessor's Office. Plaques are presented to the employee at the staff meeting following closest to the vote.

Customer Service Awards

Maricella Acevedo	William Cheng	Phyllis Kinzle	Alfred Palazzo	Ray Rizvi	
Liz Aceves	Dan Coffey	Christy Lantis	Janet Perez	Evelyn Rodriguez	Theresa Valdes
John Anderson	James Donohue	Molly Mann	Rhonda Pfeiffer	Latisha Sanders	Debora West
Toni Brito	Melissa Gawlik	Deborah Martinez	Al Polchow	Tammy Sedivy	Donna Woodham
Dorotheetta Brown	Diana Gorby	Cliff Matney	Robin Reiss	Dawn Solis	Steve Zermeno
Glenace Brown	Angela Grisafe-DeLaRosa	Jack McDowell	Denise Reyes	Meike Spargur	
Crystal Brown	Esther Guardado	Esther Mullins	Theresa Rincon	Helen Streets	

Customer Service Awards are earned only when a taxpayer turns in a survey card commending the helpfulness and professionalism of the staff member.

Thank You

This annual report, as the first for the San Bernardino County Assessor's Office, broke new ground in terms of data analysis, and could not have been completed without the assistance of a number of individuals from within the Assessor's Office. In particular, the Data Systems Staff was an invaluable resource for determining much of the data for this report. In many cases, custom queries needed to be written, and in some cases entirely new programs needed to be developed. The assistance of Information Services Manager Mark Mosher, along with Rick Armstrong and Debbie Rockwood at ISD, and Don Tillitson at Data Systems, has been an incredible help. The annual report team extends its sincerest gratitude to them.

The analytical assistance of Harlow Cameron and Sally Hill has also been extremely significant. Their level of assistance in the production of this annual report is incalculably high.

Also, thanks must be extended to each city in the county for providing the Assessor's Office with their logos, as well as a summary of recent activities in their city. The timely and diligent response of the city managers, public information officers and economic development team members is greatly appreciated.

Lastly, Joshua White, Special Assistant to Adam Aleman, should be recognized for his efforts in organizing and facilitating all of the resources of this office toward the completion of this annual report. His efforts were instrumental in the completion of this project and have set the standard for future reports.

San Bernardino County **Board of Supervisors**



PAUL BIANE
Chairman
Second District Supervisor



GARY OVITT
Vice Chairman
Fourth District Supervisor



BRAD MITZELFELT
First District Supervisor



DENNIS HANSBERGER
Third District Supervisor



JOSIE GONZALES
Fifth District Supervisor



San Bernardino County Assessor

172 West Third Street, 5th Floor

San Bernardino, CA 92415

(877) 885-7654

Important Dates for Taxpayers*

- **Jan 1** Lien Date — Taxes Attach As Lien on Property
- **Feb 1** Second Installment due — Secured Property Tax Bill
- **Feb 15** Last Day to file exemptions in a timely manner
- **April 1** Business Property And Vessel Property Statement Due
- **April 10** Last Day to Pay Second Installment of Secured Property Tax Bill Before Penalties Are Added
- **May 7** Last Day to File Business Property and Vessel Property Statement Before a 10% Penalty is Added
- **July 1** Assessor Delivers Property Tax Roll To Auditor-Controller
- **July 2** First Day to File Assessment Appeal (For Assessments Dated Jan. 1 — July 1)
- **July 31** Business Personal Property Taxes Due (Unsecured Property Taxes)
- **Aug 31** Last Day to Pay Business Personal Property Tax Bill Before Penalties Are Added
- **Nov 1** First Installment Due (Secured Property Tax Bill)
- **Nov 30** Last Day to File An Appeal
- **Dec 10** Last Day to Pay First Installment of Secured Property Tax Bill Before Penalties Are Added
Last Day to File A Claim For Partial (80%) On All Exemptions
Last Day to Terminate Homeowner's Exemption Without Penalty

* Dates are the same each year. If date falls on a Sunday or a holiday, final date is the following business day.

WWW.SBASSESSOR.ORG